

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** April 21, 2009

**TO:** **BOARD OF EDUCATION**

**FROM:** Dr. Joe A. Hairston, Superintendent

**SUBJECT:** **FY 2009 OPERATING BUDGET APPROPRIATION TRANSFER**

**ORIGINATOR:** J. Robert Haines, Esq., Deputy Superintendent

**RESOURCE PERSON(S):** Barbara Burnopp, Chief Financial Officer  
George Sarris, Director, Office of Budget and Reporting

**RECOMMENDATION**

That the Board of Education members approve the attached budget appropriation transfer.

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This budget appropriation transfer is a request to the county to re-appropriate funds between categories. Fiscal Services sets deadlines each spring to provide for a timely closure of financial books as of June 30. As part of that process, decisions are made to transfer funds between categories to balance general fund appropriations for the fiscal year.

Attachment I: Budget Appropriation Transfer Form  
Attachment II: Summary of Increase/Decrease by Category



**BALTIMORE COUNTY PUBLIC SCHOOLS**  
**Budget Appropriation Transfer**

**Summary of Increases by Category**

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<b>02-Mid-level Administration</b>	A transfer of \$459,795 will support charter schools.
<b>04-Instructional Textbooks and Supplies</b>	A transfer of \$100,000 will support funding for software development for the Virtual Classroom at Chesapeake HS.
<b>05-Other Instructional Costs</b>	A transfer of \$1,524,785 will fund charter schools, principals' reallocation of school budgets, and information technology for schools.
<b>06- Special Education</b>	A transfer of \$515,300 will fund employees on administrative leave.
<b>10- Operation of Plant</b>	A transfer of \$2,279,243 will fund utility service fees.
<b>11- Maintenance of Plant</b>	A transfer of \$360,000 will fund charter schools and unachieved turnover.
<b>12- Fixed Charges</b>	A transfer of \$100,000 will fund health care and post employment benefit costs.

**Summary of Decreases by Category**

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<b>03 - Instructional Salaries</b>	A transfer of \$4,575,647 in salary savings will be redirected to fund charter schools, information technology, and maintenance salaries and \$763,476 redirected to support coverage for employees on administrative leave.
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